

Taxes V. 14

P R O P O S A L S
FOR PAYING
G R E A T P A R T O F
THE
N A T I O N A L D E B T,
AND REDUCING
T A X E S,
I M M E D I A T E L Y.

By ROBERT BIRD, Esq.

Non desperandum de Republicâ.

Etfi

Cæcus iter monstrare velit, tamen aspice si quid
Et nos, quod cures proprium fecisse, loquamur.

HOR.

L O N D O N:
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M.DCC.LXXX.



PROPOSALS, &c.

WHEN I consider the very dangerous situation of our affairs—a rebellion in America, which has been exhausting our strength for some years, and which is now supported by the united forces of France and Spain, and that some of our West India Islands are already in the hands of France—I must beg leave to obtrude some thoughts on the Public, which I have been revolving in my mind above a year; and which my former frequent attendance in the gallery of the House of Commons; my intimate conversation with some Ministers of State, and many Members of the last five parliaments; my know-

ledge of accounts, and my acquaintance with trade and manufactures, persuade me to believe, can alone save this Nation from the impending ruin.

I am no writer; I never published a single page. I tremble when I think that the weakness of my pen may disable me from carrying that conviction into the hearts of others, which is impressed on my own. But why should I be afraid, when the arguments I have used in conversation on this subject, have convinced almost every man I have talked with? and many gentlemen of high rank have told me, that it is my duty to offer them to the Public.

I have no connection with, I have no means of access to, any of the present Administration; and yet I must humbly desire, that they would seriously peruse what I have written;—my conscience would accuse me if I was silent.

Before I offer my scheme, I must beg leave to submit those thoughts to the Public, which are the foundation of my opinion: And first, I will recite the prices which I remember were paid for sundry
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kinds

kinds of provisions forty-eight years ago, and compare them with those that were lately paid in the same city.

Beef, mutton, and veal, $1d. \frac{3}{4}$ a pound; lately $3d. \frac{1}{2}$

Hay at 21s. to 25s. a ton; lately 45s. to 50s.

Straw at 9s. to 10s. a load; lately 23s. to 25s.

Butter at $3d.$ to $3d. \frac{1}{4}$ a pound; lately 7d. to 8d.

A footman's wages was 5l. a year forty-three years ago, and is now sixteen guineas; a coachman's was 6l. a year, and is now eighteen or twenty guineas.

About twenty-six years ago, Port-wine cost 24l. a pipe, and now sells for 50l. in London. Though part of this is an advance in Portugal.

The increase of Taxes must be the principal cause of this enormous advance.

The next consideration that occurs to my mind, arises from reflections on the COMPLEX OPERATION of these Taxes on the price of every thing we purchase.

When I assert, that a custom of 20 per cent. paid on the materials of any manufacture, produces no more than 15 *l.* paid into the Treasury, because Government are at the expence of collecting the customs, and employ a great number of custom-house cutters to intercept all smuggling vessels that shall attempt to bring any prohibited goods within the limits of any port (which are forfeited by a law I had the honour to propose about twelve years ago)—I say, when I assert that this *custom* raises the price of the article 28 *l.* 1 *s.* 11 *d.* per cent. I shall with difficulty gain credit; and yet it is most certainly true: for the merchant who imports the material, adds the 20 *l.* which he has paid for customs, to the value of his goods, and charges a profit of twelve per cent. on the whole. He frequently sells to the speculator, who charges the same profit; the speculator sells to the manufacturer, the manufacturer to the rider, and the rider sells to the retailer.

I have

I have added a note*, to calculate the effect of this Tax; in which I have left out the speculator and the rider, because they do not always interfere.

From these premises I can fairly conclude, that a sum, not exceeding 15*l.* comes into the disposal of parliament, and that 28*l.* 1*s.* 11*d.* is raised on the subject. If you carry your ideas further, you will find that 1,866,666*l.* 13*s.* 4*d.*

	Untaxed.	Taxed.
* Prime cost to the merchant	£.100 — —	£.100 — —
		Tax 20 — —
Who charges 12 per cent. profit to the manufacturer	12 — —	14 8 —
	<hr/>	<hr/>
	112 — —	134 8 —
Who charges 12 per cent. profit to the retailer — —	13 8 9½	16 2 6½
	<hr/>	<hr/>
	125 8 9½	150 10 6½
Who charges d° to the consumer — —	15 1 —¾	18 1 2¾
	<hr/>	<hr/>
	140 9 10¼	168 11 9¼
		<hr/>
		140 9 10¼
		<hr/>
		28 1 11

Fees at the custom-house, and the wages of a servant employed to enter goods, are not brought into this account; though these are very expensive, and add much to the calculation, as they are incurred at first; but I would have all my arguments within compass.

raised

raised on the subject, produces but 1,000,000 *l.* and that the enormous sum of 9,333,333 *l.* 6 *s.* 8 *d.* brings only five millions sterling into the Treasury.

But this is the simple operation of the Tax of Customs only. When we consider the Complex Operation of Taxes, our minds are lost and bewildered in the thought. The thing is difficult, but not inexplicable; it is not a gordian-knot: *Non ense recidendum*; there is no occasion for despair. Britons, you are famous for thinking deeply, as well as fighting bravely! As your soldiers and sailors are the bravest, so your authors are allowed to be the most grave and solid in the modern world; even by those enemies who are now united for your destruction. To some of these authors I must desire your serious attention.

But let me return to my subject, and explain what I mean by the Complex Operation of Taxes. I must beg leave to recal to your remembrance what Sir Matthew Decker said, long ago, upon this subject. He took the shoemaker for his instance. He told you, that the shoemaker not only
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laid the tax upon leather on the shoes he made, but interest for the money he advanced on account of the tax: he was obliged likewise to add as much more money to the price of shoes, as every trader he dealt with for the necessaries of life had laid on their goods; and Sir M. Decker, enumerated twelve different taxes which the shoemaker must lay on, only that he may be able to subsist. From hence it comes, that farmers and labourers now assure me, they pay 6 s. 6 d. and 6 s. 9 d. for such shoes as they formerly bought for 3 s. 6 d. only.

Mr. Soame Jenyns's apologue of the Sand Man, who raised the price of his sand, though he kept his asfs upon the common, and dug his sand there, still further illustrates this subject. His neighbours said, Why do you raise the price of sand; it costs you nothing? The man answered, It is true; but you charge me more for lodging, for my victuals, for cloaths, and for my beer, than you did formerly, and I have no other way of raising the money. Thus Taxes accumulate upon Taxes, till the burden is become intolerable.

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If then the simple operation of Taxes, which pay five millions only into the Exchequer, raises 9,333,333 *l.* 6 *s.* 8 *d.* on the subject, what must be their Complex Operation, when every man lays the taxes of all other people's goods with whom he deals, as well as his own, upon the articles he sells? I scruple not to say, that for five millions paid into the Exchequer, fifteen millions are raised upon the subject. Nay, if I asserted that Taxes raised four times as much upon the subject as they pay into the Treasury, I think I should not be mistaken. If we may judge of causes from effects; if we may justly reason from consequences to antecedents, I think the probability of my last assertion will be established.

Thirty-four or thirty-five years ago, the writers on political subjects and finances, reckoned that there were seven millions of people in England and Wales; and that the annual expence of these, one with another, male and female, from the infant in the cradle to the feeble old man, was 4 *l.* 10 *s.* each person, or 31,500,000 *l.* for the whole.

whole. An estimate, which I have seen within these five years, increases the expence of each individual to 7 *l.* 10 *s.* nay, some have carried it lately even to 9 *l.* a piece; but 7 *l.* 10 *s.* only, adds 21 millions sterling to 31,500,000 *l.*; and 8 *l.* 10 *s.* increases the whole to 59,500,000 *l.* Whence does this enormous increase of our expences arise, but from the accumulation of Taxes, from such a Complex Operation of them as I have before described?

Before I mention a Remedy for this INCREASING Evil, I must desire my readers most serious attention to another consequence of Heavy Taxes; which is the total loss of our Foreign Trade. Our freight is greatly increased by them; all the articles manufactured amongst us, are so enhanced in their price, that foreign nations will no longer purchase them; and by this means we have lost most of the PORTUGAL, the AFRICAN, and LEVANT Trades.—Let me be indulged in a conjecture: Is not this the latent cause of the American war? they knew where they could buy manufactures twenty or perhaps

haps thirty per cent. cheaper than they can purchase them of the mother country ; and I have indisputable authority to say, that they persuaded the French to build a town and settle a government at Cape Nicola Mole, and that there have been between forty and fifty American ships always in that harbour, almost ever since the last peace, exchanging the produce of North America for the manufactures of France. Our government endeavoured to put a stop to this illicit trade by the act which took the trials for smuggling out of the hands of the American juries, and established courts of admiralty in their stead. The Americans, who would have been effectually restrained from trading with France by this measure, could not bear it ; and this laid the foundation of the American war.

But the Americans would not have dared to rebel, unless they had known that this Nation was overloaded with Debts and Taxes ; and I believe it is certain, that France and Spain would not have ventured to declare publicly in their favour,
but

but for the same reason. I was assured by several gentlemen who were in France last year, that they were insulted so much in all companies on account of the war, that they could no longer endure it. They were told, that England was exhausted; that their National Debt would sink them; that if they made conquest they could not keep them, * and that they were undone; their greatness was at an end; and that Frenchmen would now reign lords paramount of the world in their stead.

I hope the reader will pardon this digression, and give me leave just to mention (I believe this age is too enlightened to make it necessary to expatiate on) the consequences arising from the loss of the exportation of the manufactures, from this country to foreign parts. The consequences are no less than the ruin of the manufacturers, the starving of the Poor, the reduction of the rents of our lands and houses; which will be very speedily followed, if not immediately accompanied, by a fall of many years purchase in the selling price of land.

O ye

O ye owners of lands and houses, of thousands and ten thousands a year, what will your possessions be worth, if the Poor must emigrate, because TAXES have made the necessaries of life so dear that they cannot purchase them, and because there is no employment for them in this country? Consider what Sir Josiah Child, a gentleman of the greatest judgment and the deepest reach of thought, has told you. He says, " That it cannot be ill with
 " trade but land must fall, nor ill with
 " land but trade must feel it." He has told you, " that high interest and heavy
 " customs would ruin your exportation,
 " and drive your people into those coun-
 " tries where they could find employ-
 " ment." Both these evils are now accumulated upon this Nation, and to them are added the horrors of one rebellion; and there was lately, immediate danger of another revolt.

Do not be deceived by an idle argument I have sometimes heard. It is said, that these things have been formerly mentioned as impending over the Nation, and
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that they have not yet come to pass. Providence, it is true, has deferred the evil: The wonderful success of the India Company has caused riches to flow into this country; and, while America was growing every year more populous and more opulent, her demands for the produce of the labour of the lower and middle orders of men, found a market for your manufacturers, and hindered you from perceiving * the gradual diminution of your exports to other countries. But I beseech you to consider how much the case is altered: America will be no longer a customer for your commodities now the French are become her allies; her trade will be transferred to France—to France, your deadly, your inveterate enemy.

Let me now turn to the Stockholder. Is your case any better than the opulent Landholder? Must not those Funds decrease which are mortgaged to pay the interest of the Debt owing to you? Must not your Principal and Interest sink together under the weight of Public Clamity, and insupportable Taxation?

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I must desire the landed gentleman as well as the stockholder, to consider, that, by the best calculations which can be made, the specie of this country appeared to be above 20 millions sterling, when the coin was called in a few years ago; and that the value of the circulation of paper, in various shapes, is computed at about 400 millions; and that this 400 millions can exist no longer than Public Credit exists; in other words, that it depends upon opinion. What opinion the other nations of Europe have of your public credit, you may judge by the pretty general refusal of the Dutch to subscribe to your Loans for the last two years. It becomes you, therefore, to consider seriously, how you will support that Public Credit with which your opulence, I had almost said, your existence, is so intimately connected.

I must now beg leave to call your attention to another part of the subject; in which, though there is much room for conjecture, several writers upon Finances have endeavoured to arrive at a tolerable certainty. That is, they attempt to prove how
much

much we pay for Taxes out of every pound sterling, of each person's annual income. Mr. Hooke, a gentleman who wrote a pamphlet on this subject about 30 years ago, in the last great war but one, met with general approbation; and he asserted, that the Nation paid between thirteen and fourteen shillings out of every pound of her annual income, to Taxes. The National Debt was prodigiously increased in that war; and in the next, though it was glorious and successful, the burden fell still heavier on the subject. Some writers computed, five years ago, that we paid no less than sixteen shillings and six-pence out of every pound, to the public expences, and to the Interest of the National Debt. If, then, we take into our consideration the immense interest already incurred in this present war, I hope the writer will not be blamed, if he supposes, what he believes to be true, that this Nation now pays sixteen shillings out of every pound of her annual income, for those purposes.

Though I have only mentioned the poor, the manufacturer, and proprietors of land

and stocks, I must not forget the Shop-keeper ; for every man of this denomination feels the consequence of Heavy Taxes ; —there is no part of Great Britain that does not groan under this intolerable burden.

But why do we groan under it ? The remedy is in our own hands. The riches of this Nation are immense. Mr. Hooke, whom I mentioned before, computed the whole value of the real and personal property of this kingdom, at 2,100 millions sterling. Mr. Pulteney, who has written accurately and thought deeply, has valued the landed property at 1,000 millions, and the personal at as much. If Mr. Hooke was near the truth, and he valued landed property at 1,000 millions likewise, it must be much more now, because the rents of land have been generally advanced since his time, and improved likewise by the great number of inclosures that have been made in the last twenty-five years. It is not within the compass of my weak powers, or of my now limited correspondence, to investigate, to ascertain, the value of personal property ; I must therefore let it rest on
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the authority of the above-mentioned gentlemen. It is enough for my purpose, if both sorts of property amount to 2,000 millions.

Every Englishman I have conversed with in different parts of the kingdom, some foreign intelligence I have happened to meet with, and many authors whom I have consulted in the course of the last twelve months, together with some foreign authors who have written on this subject, and many of our own writers for thirty or forty years past, all agree, that the NATIONAL DEBT will destroy this vast fabric of the British Empire. France, Spain, and America united, are confident that they shall rise upon your ruins. How glorious it would be to frustrate their expectations! An individual, private person, dares to think it is in your power.

Your National Debt, funded and unfunded, it is said, amounts to 180 millions, of which about 40 are due to foreigners; the remaining 140 millions, at 60 per cent. are worth 84,000,000/.

One shilling in the pound only, of your

real and personal property, amounts to 100 millions, will pay off all that part of the Public Debt which is owing among yourselves, and leave a Surplus towards the charges of the war. I would name that Surplus, if I was able to ascertain the value of that part of the Debt owing on Navy and Victualing, and Exchequer Bills. But the value of the Navy and Victualing Bills being about 89 per cent. they will call for 29 per cent. more to pay them off; and the Exchequer Bills being to be paid off at par, will require 40 per cent. more than Stocks at 60 per cent. This alone will be no relief, unless Government also concurs in taking off Taxes to the amount of five millions sterling, at the same time, by act of parliament: to Government, therefore, I now humbly presume to address myself; and as the first Lord of the Treasury is the active person in the Administration, I hope I shall meet with indulgence, when I address myself to him in the following manner:

“ My

“ MY LORD,

“ HAVING been successful many years ago in contriving acts of parliament, by which the Customs have been rendered efficacious, and the fair trader has been fully protected ever since, I venture to offer a Scheme to your Lordship, which, though it may be difficult, is not dangerous, and can be, I humbly think, upon above a year's serious consideration, more easily accomplished than raising the Supplies within the year;—a Scheme, which, if carried into execution, will probably relieve this Country in her hour of danger; will establish her superiority over all her enemies; and will give permanency to that superiority. It is no less than the payment of that part of the National Debt which is owing to the inhabitants of these kingdoms.

“ It is, I think, proved in the preamble to this letter, that every man pays at least sixteen shillings in the pound of his income, to the support of Government, and to the Interest of the National Debt. It is acknowledged, likewise, that the manufac-

tures of this country will be so much enhanced in their value by Taxes, that they will be no longer saleable in foreign countries when the war is over. The removal of the load of Taxes is, then, the only way by which you can reduce the prime cost of manufactures, and restore the income of individuals. But the Taxes are engaged to pay the interest of the National Debt, and cannot be taken off; the only method of relief, therefore, is, to pay off the greatest part of the Debt, and to reduce the Taxes.

“ Now, if I can prove that it is the interest of every man to pay a Twentieth Part of his principal for this purpose, the business will be greatly advanced; and the owner of every kind of property must surely be sensible, that if he pays so small a proportion of his property as a Twentieth, and Government will co-operate by a proportionable reduction of Taxes, those he now pays will be reduced to nine or ten shillings in the pound; and, in consequence, he will have above as much more to spend as he had before; or else, which is the same thing, perhaps he may buy twice as much
with

with the same money. The Poor will be relieved, if my scheme is immediately carried into execution, because they will never fall into the calamities which now await them on the return of peace; and the Rich, who cannot pay the Taxes much longer, * will be enabled to go on chearfully, if their incomes are left at their own disposal, by the diminution of Taxes.

“ My Lord, this Administration are experienced in Taxation. They know which Taxes inhance the value of our commodities most; which are most expensive in collection: they are able to point out those Taxes which must be taken off, to give the most effectual relief to the subject. In my humble opinion, those which are laid upon the materials of different manufactures, or those which are collected by custom-house officers, will answer the purpose of relieving trade best; because then our manufactures will find their way into foreign markets.

“ This Country is in possession of five things, which would give us the preference to the whole World in Trade, if we were
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not overloaded and oppressed by the Interest of our National Debt. We have the materials of some manufactures; we have skilful masters, and experienced workmen; we have a capital to carry on trade; and a body of excellent laws, such as could be only devised where the liberty of the country admitted opulent traders of all denominations into her councils. Under these encouragements, and with these advantages, the balance of trade has brought, I believe, not less than two millions sterling a year into this kingdom, for the last hundred years. This influx of wealth is now stopped: if you would restore it, the obstructions must be taken away.

“We have now an immense income; but it is swallowed up by the Interest of the National Debt, and by the Complex Operation of Taxes. Would your Lordship double the incomes of individuals?—Let but each man pay a small proportion, a Twentieth Part of his property, and the thing is done. The estate of each individual is now charged with a perpetual annuity, which absorbs, annihilates above three-

three-fourths of his income. Would any man of common understanding refuse to buy off such an incumbrance, by parting with only One Twentieth of his principal? Would not he be reckoned a madman, if he missed such an opportunity?

“ It may be said, that this will raise public commotions : indeed I think *that* impossible, because the populace will support Administration, when a Reduction of Taxes is proposed.

“ But will not the trader think of availing himself of this opportunity to increase his present profits, and, by that means, disappoint the expectations of the public?

“ I humbly conceive this will not be in his power. There is such a rivalry in the minds of all traders, that every man endeavours to increase his own business by underselling, as the surest foundation upon which he can raise a great estate ; and this rivalry will prevent it. Some men undersell upon this view ; others undersell out of resentment ; and the traders rarely agree in any price, till they have reduced the prices of the articles they deal in, to a living profit only.

“ I shall

“ I shall be asked, How this can be done now we are at war? to which I answer : It appears to me, that this is the best, the only opportunity. What I propose, being to be done only by exchange of property, there will be so much money paid to those who have no present means of employing it, that they will readily lend, at a reasonable interest, to others, who will be distressed to make their payments upon this occasion. But the grand, the useful, the glorious motive for carrying this measure into execution immediately, is, that it will strike **TERROR** into the hearts of our enemies. Is this the Nation, they will say, whose resources were exhausted? they have paid off a Debt of 140 million—they have retrieved their revenue;—we must intreat for peace, or we are undone.

“ I have heard it asserted, that no nation ever kept their naval power, the command of the ocean, above a hundred years by their fleets, because they were ruined by the expence. The assertion surprized me, and sent me to the study of history. There I found it true, with respect to the Tyrian, the Athenian, the Carthaginian powers :
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the Venetians, the Portuguese in the East Indies, were much sooner exhausted. The superiority of the naval forces of this Nation was never clearly established till the battle of Le Hogue, in 1692. It must sink very soon, unless the ability of the Nation * to maintain it, is supported by the measure I have the honour to propose.

“ I have for some time asserted, that the true cause of the American rebellion is concealed by both parties. It is this : The Americans knew where they could buy twenty per cent. cheaper than of us. *They* would not proclaim it to the world, because it would have united these nations against them as one man. Government durst not tell it, though they knew it was too true, because it would have cemented the union of the Americans against us. If government will adopt this measure, the cause of the war will be removed ; every man's income will be at least doubled ; the war will probably be at an end very soon ; and the Naval Power of Great Britain will be established for another century ; the reign of our most gracious Sovereign will become

one of the most illustrious that ever was recorded; and your Lordship's name will be for ever honoured.

“ But shall I be too bold ? May I be mistaken, when I describe the sad reverse, if this measure is not adopted ! Then I fear all our Colonies, all our foreign trade, must be given up, and our Navy must almost immediately decay, for want of money : our people will emigrate, for want of employment ;—when they are gone, our lands will not pay their rents ; our riches will be carried away by the emigrants ; our customs and excises will be infinitely reduced ; we shall not be able to pay the Principal or Interest of our Debt : Discontent first, and then Sedition, may enter into every heart, and this once happy Nation may become a field of blood.

“ I call not upon Patriotism, I call on Self-Interest only, to adopt this measure.

“ Now invention is racked to find funds to pay the interest of the loans ; and, as the great Charles Townshend foretold, they either prove defective, or they diminish some other taxes.

“ May not your Lordship assure the landed man, the country gentleman, that two shillings in the pound of the land tax, will, SHALL be no longer looked upon but as a War Tax.

“ Pardon me, my Lord, if I assert, that the time of war is the most proper time to do it in. Near half the trade of France and Spain is now brought into our harbours : the insurance they pay, of sixty-five per cent. demonstrates that I speak within compass. The French and Spaniards, or their customers, purchase the prize goods here, and this causes a flush of money, interrupts the exportation of the manufactures of France, and will increase our own. These exports will find employment for the Poor, and give general satisfaction. Now * is the time to strike the blow. If this is done, you need not restore a foot of land in the East Indies to France, nor ever suffer that perfidious nation to send a ship to the Banks of Newfoundland ; — their naval power will be annihilated for ever.

“ If 140 millions of our Debt were paid off, land would rise. What a comfort would that be to all those whose estates are
incumbered ;

incumbered ; and they are a very numerous body of men : how it would relieve all those who want to sell a few farms to marry their daughters, or to put their sons into trade.

“ Would it not be better for your Lordship to consider how you can pay off the National Debt NOW ; before it is too late, while it is in the power of the Nation to do it, than for government to puzzle themselves some years hence, to pay the accumulated interest, when your riches are flown away, when your inhabitants have emigrated, when your distant dominions are torn from you, and all is confusion, ruin, and desolation ?

“ One objection deserves serious consideration ; which is, that if so much money should be paid at once into the hands of private persons, it would fall interest too low. But surely it is easily answered, by saying, that this would be a happy situation, a desirable, even a glorious period for this Country. For, should interest sink one full half, or full even to two per cent. would not employment for the Poor, and riches to the State, arise out of this reduction ?

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If gentlemen will seriously consider, they will find that no injury is done to any person whose interest is diminished, if his principal, which at this present hour is in danger of being lost, should be secured to him for ever; and he shall be enabled to buy more with three, or even with two per cent. than he can now purchase with five per cent. But I can scarce believe that this would happen; for if lenders would be increased, so would borrowers likewise. It seems as if half the Debt would be paid in specie; but that will not be the case. It may be supposed, that many landed men are possessed of money in the funds, and they probably will purchase their own estates. Every man who owns the house he lives in, must borrow a Twentieth Part of the value, if he has no money;—a Twentieth Part of the stocks will be annihilated.

“After all, what does the objection amount to? only to this; that there will be too much money left in the kingdom. If that should be the effect of my scheme, what have we to do, but to pay off some mil-

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lions

lions of the Debt we owe to foreigners, and to take off still more Taxes? The relief I propose will, by this means, be extended to an infinite degree.

“Here, my Lord, let me take the liberty to say, that I am confident the Tax on Salt can well be spared. I heard Mr. Pelham say, in the House of Commons, that 864,000 *l.* was levied on the subject, and that only 300,000 *l.* was paid into the Exchequer. Salt was not taxed for a year; and in that year, Mr. Postlethwaite tells us, three pounds were sold about the streets for five farthings; in the years before and after, when it was taxed, it was sold for five farthings a pound. Is it not a received truth, that it is a most excellent manure? Do not the Poor, whom we are all bound to protect, live chiefly on salted meat? Does government really get any thing by it? I am humbly of opinion that they do not. The Contractor lays not only the Salt Tax, but interest for the Tax, on the provisions he sells to government, and the quantity is so immense, that I think government pays the whole produce of the
Salt

Salt Tax for the Tax on Salt alone. Mr. Eden says, this tax brings only 200,000 *l.* into the treasury *.

“ Sir Josiah Child has proved, that low interest is the life, the very soul of trade; that high interest eats day and night; that it falls with treble weight upon improvements of land, upon the price of shipping, and the expence of navigation; and that it withdraws all considerable fortunes from trade to live on usury. A reduction of interest will be the consequence of carrying this scheme into execution.

“ Invention has been racked for the last three years to find out taxes; and though they have been chiefly laid upon the opulent, I am persuaded that they will finally extend to the Poor of every denomination.

“ * Mr. Eden's words, in the 93d page, are, “ Our principal taxes on necessaries are on salt, leather, soap, and candles, which produce, on the average near 200,000 *l.* each.” An essay on the decline of foreign trade, the second edition of which was printed in 1750, reduces the produce of this tax to 150,000 *l.* a year.

“ Should not the Tax on Beer be considered as detrimental to the industrious Poor; and should not all those taxes be particularly attended to, if we are ever so happy as to be able to reduce taxes?

For, when the owners of land find it impossible to live comfortably on their rents, they will naturally take the first opportunity to mend their condition by advancing them, which will oblige their tenants to sell the produce of the land dearer; the common people will then bear the weight of those taxes, and must raise the price of their labour: thus the exportation of our manufactures will be lost; the poor will emigrate; depopulation will ensue; and at last, by the natural revolution of human affairs, land will be worth nothing.

“ If we should be successful in this war, and do not take this opportunity to pay part of our Debt—as the world already believes, that expence, and continuation of taxes, will sap and undermine our strength—will not France, Spain, and America, have the same opinion? Will they make peace with any other intention, than that of renewing the war when we are disarmed?

“ Believe me, my Lord, THIS war is the only time to pay off part of the Debt.

“ The necessity is apparent, and will convince every one.

“The Creditors of the Public fear to lose the whole, and will therefore readily agree to it.

“Traders are now generally full of money, and can spare a Twentieth; the war will make a quick return, and will soon reimburse them. But trade will sink when the war is over, and this present opportunity will be for ever lost.

“Our former allies now think we are a bankrupt nation, and dare not assist us. The millions this will raise, if my scheme is extended as far as I recommend hereafter, will buy their assistance; for it will shew our real strength.

“Thus, my Lord, I have, with great reluctance and real fear, given those sentiments, those arguments, to your Lordship, and to the Public, which would have been much better enforced by an able hand, and by an experienced head; but which I thought it my duty to impart, as I am firmly of opinion, that no other measures can possibly save this Country from being infinitely reduced by the enemies with which she is at present surrounded; and

that these measure will most probably restore her to the rank which she has hitherto held in Europe, and to her ancient glory; and am with great respect.

“ My Lord, your Lordship’s

“ Most obedient, humble Servant,

“ ROBERT BIRD.”

As I have, several times, alluded to a Scheme in the foregoing treatise, it may be expected that I should endeavour to point out some mode of carrying the business into execution. Therefore, though I am well aware that it will require the deepest consultation, and the most consummate wisdom, to contrive a proper plan, I beg leave to submit the following to my readers; which, though most imperfect, is the best my poor understanding could suggest.

Let Commissioners of the land tax, or men of equal degree, be selected out of persons of the best characters in every county and district in England and Wales.

Let five or seven of these be a quorum, to discover and to assess the value of perso-

nal and real estates in the several divisions where they inhabit.

Let other persons of gravity and discretion be appointed, to examine all sorts of proprietors of money, goods, or land, upon oath, as to the value of their estates.

Let the penalties of wilful and corrupt perjury be extended to all those who shall take a false oath.

Let the owner of land assign that part of his estate which he can most conveniently spare, being contiguous, together with a farm house or houses, to the stockholder, who is to be paid in land, at twenty-five years purchase, for his stock at sixty per cent. Let the Commissioners finally determine disputes.

When a man has a house and a little land, as a field or two, he shall be at liberty to pay for the part he should have assigned, at twenty-five years purchase, by giving his notes to the stockholder for that purpose.

Every man who is possessed of land and stock, shall be at liberty to purchase the land he would otherways have assigned with his stock.

Let the owners of personal estates give their notes at four, eight, and twelve months, to the stockholders; and, by all means, let the government be considered as security for those notes, if the stockholder conforms to the known laws relating to bills of exchange; which laws must be extended to these notes; and let government pay interest at the rate of per centum per annum.

Let surveyors of land be appointed, by the persons who are to be authorized to value estates, to measure and value all lands, where there is any doubt whether the true value is delivered in; and the price these surveyors are to be paid is to be settled.

Let every person, whose estate shall be incumbered either with mortgage, rent charge, annuity, &c. &c. and who shall have assigned the requisite proportion of his estate, be considered as owing less to the incumbrancer in the same proportion.

Let all owners of personal estates be permitted to make oath, that they have delivered in a true account of all they are worth, except what is owing to them by securities

ties upon land ; but let this be distinguished from a debt merely on bond.

Where an estate is litigated in chancery, the value of each litigant's claim may be uncertain ; let, then, the proportion be taken from the estate, and let every claim be considered as so much less ; and let the court be obliged to consider it as such, without sending the orator away to amend his petition ; and this to be done without fee or reward.

Where a proportion of land is taken from an estate, let all settlements for which that land is engaged, be considered as diminished in the same proportion.

Wherever there is a settlement in the funds, by will, deed, or marriage settlement, &c. &c. let the trustees be at liberty, or let them be obliged, as the case may happen, to invest the money in bank or India stock, or to lend it on real securities, and let the option of the parties for whom they are trustees, be secured to them, where they now have it at least.

If any person does not deliver in a true account of the value of his estate,
and

and it shall be discovered, let it be enacted, that he shall forfeit one-tenth of his estate, by way of penalty ; and that the executors or administrators of all those who shall die in years, shall be sworn to the value of the deceased person's fortune, in the year he gave in the account, to the best of their knowledge and belief: they shall likewise make oath, that they have searched diligently and faithfully for such an account.

Before I conclude, I must beg leave to observe, that some old writers have made the expence of each individual amount to more than I have supposed it to be. Yet, when I consider that the families of the Poor make the bulk of the Nation, and that each of them consists of five or six persons ; and that labour, except in the neighbourhood of the metropolis, does not amount to more than one shilling a day, exclusive of Sundays, and that this exclusion reduces working days to three hundred and thirteen ; and that no labourer, and scarce any manufacturers, have employment for every working-

working-day in the year—I say, I am inclined to believe, that those writers who supposed each individual spent but 4*l.* 10*s.* a year formerly, were near the truth; for, as the prodigious advance of the necessaries of life is a self-evident truth (as I have only offered the prices of last year to your consideration, and those of former years were much higher) I think it does not affect my argument. In fifty years the price of meat is doubled, and many other articles are still dearer; even apples and oranges cost above twice as much as they did then; and malt liquor, that comfortable beverage of the poor, one great support of the strength and courage of the soldier, the sailor, and the labourer, is greatly advanced.

But if I am mistaken, and, as it is mentioned in the Spectator, every person spent eight pounds a year in 1711, when those papers were written; this, I conceive, will abundantly strengthen my argument: for should I have proved that the national expence is increased twenty, or probably twenty-five millions sterling in fifty years,
from

from a supposition that the maintenance of every inhabitant was 4*l.* 10*s.* a year at that time, it will follow of course, that, if it actually cost each person eight pounds a year then, and the necessaries of life are twice as dear at present, that the gross sum which the whole Nation spends, is proportionably increased; and the benefits of this scheme will be extended in the same proportion.

Some persons are of opinion, that though all men will be pleased to see the burden taken off, every individual will not be honest enough to pay his proportion; but I cannot believe that an oath—that tremendous appeal to the Almighty, in which a man calls down the curse of God upon all his endeavours, and upon all his fortunes, if he does not speak the truth, and the whole truth—will be violated by many people. For such persons, proportionable penalties may be enacted, even such as will discover the truth after their decease.

There certainly are men who carry on an extensive trade without any capital; and they may give in a fortune. This seems to be

be a hardship. But I would recommend it to such persons to consider, that the plenty of money which will immediately follow the completion of my scheme, will instantly increase that credit by which their existence, as traders, is supported ; and the reduction of interest will reimburse them in a very little time.

Let me not be thought presumptuous, when I recommend the dangers which now hang over the industrious POOR to the serious consideration of the Opulent ; to the Lords and Commons of this kingdom. They are your nerves, your strength ; they are your customers for the produce of your lands ; their labour supports you in all your enjoyments in peace, and their courage protects you in the quiet possession of your property in war. If I intreated you to subscribe a twentieth part of your fortune, would it be too much for such friends ? But I call upon you only to relieve yourselves, to increase your own incomes, and to let the industrious Poor share with you in the benefit.

And

And now let me earnestly intreat every candid reader to consider, that I ask much less of him than he would recommend to his friend, in circumstances that are similar to those of this Nation. If your friend owed 5,000*l.* on mortgage, upon an estate of 500*l.* a year, you would advise him to sell 200*l.* a year, and pay off the mortgage : how much stronger, then, is the case with respect to each individual in this Nation ? Four-fifths of your incomes are swallowed up by Taxes, from the revenue of our
 * gracious Sovereign upon the throne, to the wages of the labourer in the harvest : the resources that might be expected to arise from any future exportation of our manufactures, are cut off by the Complex Operation of Taxes, by the Interest of the National Debt. Will you not redeem, will you not choose to annihilate, this burden, which hangs so heavy on your shoulders, by advancing only a Twentieth Part of what you now vainly call your own ? A trustee might as justly claim the property of the minor's estate with which he is entrusted, as any of my country men can pretend to be

be the real owners of more than **One-Fifth** of their possessions.

Mr. Postlethwaite said, about thirty years ago, that the French would engage us in a war every fifteen or sixteen years ; that they would load the Nation with the payment of an additional million for the interest of the money borrowed every war ; and at last, would totally annihilate all our foreign trade. But shall we be so foolish, so infatuated, as to fall into this snare with our eyes open, when we can frustrate all their schemes by the measure I have the honour to propose ? If we do not seriously set about it immediately, I must believe that we are a nation devoted to destruction ; and that,

Quos Deus vult perdere dementat prius.

I beg leave to assert, that I do not ask you to give up any part of your possessions : in reality, I intreat you to purchase a perpetual annuity, at a low price. Yet, where is the Englishman to be found, who would not give a Tenth Part of his fortune, in this perilous time, to be secured in the possession of the other Nine ;—a Twentieth will answer all

all the purposes of relief. But, if you would insure victory over all your enemies, would it not be better to go further : Shew your zeal against the common disturbers of the peace of Europe, of the whole Globe, by desiring government to apply a Sixteenth of your property to the payment of that part of the National Debt which is owing among yourselves, and to the vigorous prosecution of the war. Thus you will supply them with near forty millions sterling, a part of which will engage some foreign nation to attack France with all their forces ; your revolted Colonies will then return to their allegiance ; your Navy, your Trade, will be established on a solid foundation ; and France, your ancient, your inveterate enemy, will be for ever humbled. Surely the immortal Chatham had such sentiments, when he thundered in the House of Lords, to persuade this Nation “ not to conclude a
 “ peace, till the Navy of France was destroy-
 “ ed, her West India Islands conquered, and
 “ her Fisheries given up to you for ever.”

F I N I S.

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